



Announcement

September 30, 2014

TTB Reduces Regulatory Burden on Small Brewers

On Tuesday, September 30, 2014, the Alcohol and Tobacco Tax and Trade Bureau (TTB) published in the Federal Register [T.D. TTB-123](#), a final rule entitled "Small Brewers Bond Reduction and Requirement to File Tax Returns, Remit Tax Payments and Submit Reports Quarterly." This final rule adopts as a permanent regulatory change a flat \$1,000 penal sum for the brewer's bond for brewers whose excise tax liability is reasonably expected to be not more than \$50,000 in a given calendar year and who were liable for not more than \$50,000 in such taxes during the preceding calendar year. TTB originally set forth this change in a [temporary rule](#) issued on December 7, 2012, which was set to expire in December 2015.

In addition, this final rule adopts the TTB proposal outlined in [Notice No. 131, Small Brewers Bond Reduction](#), also published in the Federal Register on December 7, 2012, requiring brewers whose excise tax liability is reasonably expected to be not more than \$50,000 in a given calendar year and who were liable for not more than \$50,000 in such taxes during the preceding calendar year to file Federal excise tax returns, pay tax, and submit reports of operations on a quarterly basis. TTB expects these amendments to the regulations in [27 CFR Part 25-Beer](#) to reduce the regulatory burdens on such brewers, reduce their administrative costs, and create administrative efficiencies for TTB.

To give brewers time to adjust to quarterly filing and reporting, TTB is delaying the effective date of [T.D. TTB-123](#) until January 1, 2015.

Also starting in January, TTB will begin releasing updated versions of the Brewer's Report of Operations (BROPs, TTB Forms 5130.9 and 5130.26). To ensure that brewers are adequately informed about the release and availability of the updated BROPs, TTB will publish a series of new announcements and [TTB Newsletter](#) articles over the next few months on this topic.

The public may view the final rule and the rulemaking record for this regulatory project on the "[Regulations.gov](#)" website within [Docket No. TTB-2012-0006](#). Copies of the final rule and other relevant rulemaking documents and a link to the Regulations.gov docket may be found on the [TTB website](#).